

**SIXTH SCHEDULE**

(Rule 11(3))

**Notice in terms of Rule 11(3) of the Duty on Documents and Transfers Rules, 1993**

**Statement to be submitted by transferee in a transfer of company shares**

**Part 1 - Details of Transferor and Transferee**

Transferor:	
Name	
Address	
ROC No (companies only)	
Income Tax Registration No:	

Transferee:	
Name	
Address	
ROC No (companies only)	
Income Tax Registration No:	

**Part 2 - Details of Company in which shares are being transferred**

Company Name	
Income Tax Registration No	
Company year end	
Date of incorporation	
ROC No	
Authorised share capital	
Issued share capital	

State whether: (Yes or No)

- a The Company holds shares directly or indirectly in other companies.   
*(if Yes attach details)*
- b The Company or any companies specified in (a) above own immovable property at the date of the share transfer.   
*(if Yes attach details)*

**Part 3 - Details of share transfer**

a	Date of share transfer	
b	Number of shares transferred	
c	Consideration for shares transferred	

Give details of the shares transferred:

Type	Class	Votes per share	Nom Value per share	Number

**Part 4 - Computation of the real value of the shares transferred**

The real value of the shares being transferred is to be determined as follows:

**Real value of shares transferred**

**Sec I : Determination of the % of the real value of the company as represented by such shares**

	Type	Class	Nominal Value	Voting rights	Nom Value of shares transferred	Voting rights of shares transferred
<b>Issued share capital</b>						
<b>Total</b>						
			(A)	(B)	(C)	(D)

**Percentage of the Real Value of company**    
(C/A) (D/B)

**Sec II : Computation of real value of company in accordance with rule 5(6) and (7) of the Capital Gains Rules, 1993;**

- a Total Net Asset Value of the company:
- b Real Value of shares held in another company representing at least 10% of the nominal value of the issued share capital of that other company, determined in accordance with rule 5 of the Capital Gains Rules, 1993:
- | Company | Income Tax no. | Real Value |
|---------|----------------|------------|
|         |                |            |
- 
- Deduct book value of shares held in the company (as stated in the financial statements)
- c Total real value of immovable property as stated in the Architect's Valuation (as per Part 6)   
less Total book value of immovable property
- Adjustment to the value of immovable property:
- d Value of goodwill: (as calculated in Sec IV below)
- e Deduct the book value of shares referred to in rule 5(6)(d) of the Capital Gains Rules, 1993:
- f Add Liabilities in excess of the value of all assets as determined in accordance with article 42(2)(c) of the Act:
- g Total adjusted real value of the company:

**Sec III : Real value of shares transferred:**

- a Adjusted real value of the company (Sec IIg)
- b Percentage of real value as represented by shares transferred (higher of C/A, D/B in Sec I)
- c Real value of shares transferred (a X b)
- d Amount or value of the consideration for the shares transferred
- e Amount chargeable to duty (Higher of c and d)
- f Rate of duty (€ 5 or € 2 for every one hundred euro or part thereof)
- g Amount of duty due (e X f)

**Sec IV : Calculation of the amount representing the value of goodwill:**

- a Where company was in existence for the five financial years immediately preceding the year in which the transfer is made:
- Year ended \_\_\_\_\_
- |                   | Year 1               | Year 2               | Year 3               | Year 4               | Year 5               | Total                |
|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Profit before tax | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
- Value of goodwill:**

Note: Where the transfer is made during the company's first or second financial year the value of goodwill above shall be zero.

b Where the company has acquired its business or part thereof from another person during the company's first three financial years:

State date when business was acquired:

State consideration paid for the acquisition of the goodwill of such business:

**Profits of the company excluding profits attributable to business acquired;**

Year ended \_\_\_\_\_

	Year 1	Year 2	Year 3	Total
Profit before tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Value of goodwill:**

**Profits attributable to business acquired from another person;**

Year ended \_\_\_\_\_

	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Profit before tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Value of goodwill attributable to business acquired** A

**Consideration paid for the acquisition of such goodwill** B

**Value of the goodwill of the business so acquired**   
(higher of A and B )

**Total amount representing the value of goodwill:**

**Note:** Where the assets of the company include shares in another company, and such shares represent at least ten percent of the nominal value of the issued share capital of the other company, the computations in Part 4 must be made for each such shareholding.

**Part 5 - Architect's valuation**

If the company owns immovable property at the date of the share transfer, attach an architect's valuation of the real value of the immovable property taken into account in determining the value of the said shares.

**Part 6 – Declaration**

I do hereby declare that the information submitted through this form is true and complete:

Transferee's signature \_\_\_\_\_ Transferee's name \_\_\_\_\_

This Schedule shall be accompanied by an auditor's signed report which shall form an integral part of the schedule, giving assurance as to whether the computation of the real value of the shares being transferred has been properly prepared in accordance with the Duty on Documents and Transfers Rules.